

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

FILED

2013 MAY 23 PM 1:01

CLERK US DISTRICT COURT
WESTERN DISTRICT OF TEXAS

BY _____ DEPUTY

A13CV0424 LY

UNITED STATES OF AMERICA,

Petitioner,

v.

PHILLIP COX,

Respondent.

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) Civil Action No.
)
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PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

Petitioner United States of America, by and through its undersigned counsel, respectfully represents as follows:

1. This Court has jurisdiction over the subject matter of this action and is empowered to issue appropriate process upon application by the United States pursuant to the provisions of 26 U.S.C. §§ 7402 and 7604, and 28 U.S.C. § 1345.

2. On March 7, 2013, under the authority of 26 U.S.C. § 7602, an Internal Revenue Service summons was served upon Respondent Phillip Cox (Respondent). An IRS Revenue Officer served the summons upon Respondent by leaving the summons at the last and usual place of abode of Respondent, as required by 26 U.S.C. § 7603. A copy of the summons is attached as Exhibit A. The Declaration of the IRS Revenue Officer assigned to handle this matter is attached as Exhibit B.

3. The summons required Respondent to appear and give testimony relating to the tax liabilities or for the collection of the tax liabilities of Airport Flash, Inc. for the periods

designated, and to bring and produce for examination the items set out in Exhibit A to the IRS Office shown on the summons as the place for appearance.

4. Respondent failed to appear at the time and place designated by the summons and failed to produce the required items set out in Exhibit A.

5. The information contained in the documents that were not produced in accordance with the summons is either not in the possession of the Internal Revenue Service, or if in the possession of the Internal Revenue Service, is in a non-retrievable file system and/or is not readily accessible without undue administrative burden and expense.

WHEREFORE, Petitioner United States of America respectfully requests that this Court enter an Order requiring Respondent to appear at a date and hour to be determined by the Court to give testimony and produce the items set out in Exhibit A, or at a date and hour to be designated by the Court to show cause, if any, why Respondent should not be directed by the Court to appear and produce the items set out in Exhibit A and to testify.

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